

**FIRE PROTECTION DISTRICT NO. 9 OF LIVINGSTON PARISH
MAUREPAS, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/19/09

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
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For The Year Ended December 31, 2008

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Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
HAMMOND, LA

John N. Durnin, CPA
Dennis E. James, CPA
Lyle E. Lambert, CPA

Member
American Institute of CPAs
Society of Louisiana CPAs

August 4, 2009

Accountant's Review Report

Board of Commissioners
Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of the Fire Protection District No. 9 of Livingston Parish, Maurepas, Louisiana, a component unit of the Livingston Parish Government, as of and for the year ended December 31, 2008, which collectively comprise the Fire Protection District No. 9 of Livingston Parish's basic financial statements as listed in the table of contents, in accordance with Statements for Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Fire Protection District No. 9 of Livingston Parish.

The review consists principally of inquiries of Fire Protection District No. 9 of Livingston Parish personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The Fire Protection District No. 9 of Livingston Parish has not presented the management's discussion and analysis and the budgetary comparison schedule that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated August 4, 2009, on the results of our agreed-upon procedures.

Respectfully submitted,



Durnin & James, CPA's
(A Professional Corporation)

Basic Financial Statements

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Statement of Net Assets
December 31, 2008

Exhibit A

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 11,846
Accounts Receivable, Net	218,165
Capital Assets, Net of Accumulated Depreciation (Note 4)	<u>496,753</u>
Total Assets	<u>\$ 726,764</u>
Liabilities	
Accounts Payable and Accrued Expenses	\$ 7,569
Sheriff's Pension Payable	5,796
Long-Term Debt - Current	20,046
Long-Term Debt - Non-Current	<u>-</u>
Total Liabilities	<u>\$ 33,411</u>
Net Assets	
Invested in Capital Assets, Net of Related Debt	\$ 476,707
Unrestricted	<u>216,646</u>
Total Net Assets	<u>\$ 693,353</u>

See accompanying notes and accountant's review report.

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Statement of Activities
For the Year Ended December 31, 2008

Exhibit B

		Program Revenues		Net Revenue (Expense) and Changes in Net Assets
	Expenses	Charges for Services	Capital Grants	Governmental Activities
Governmental Activities:				
Fire Protection	\$ 70,756	\$ -	\$ -	\$ (70,756)
Depreciation	42,266	-	-	(42,266)
Interest on Debt Service	1,461	-	-	(1,461)
Total Governmental Activities	<u>\$ 114,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(114,483)</u>
General Revenues:				
Ad Valorem Taxes				155,321
User Fee				57,718
State Revenue Sharing				2,834
Fire Insurance Premium Rebate				16,934
Grant Revenue				11,185
Interest Income				1,397
Total General Revenues				<u>245,389</u>
Change in Net Assets				130,906
Net Assets - Beginning of the Year				<u>562,447</u>
Net Assets - End of the Year				<u>\$ 693,353</u>

See accompanying notes and accountant's review report.

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Governmental Fund – Balance Sheet
December 31, 2008

Exhibit C

	<u>General Fund</u>
Assets	
Cash and Cash Equivalents	\$ 11,846
Receivables (Net of Allowances for Uncollectibles):	
Ad Valorem Tax	151,140
User Fee	64,190
State Revenue Sharing	<u>2,835</u>
Total Assets	<u>\$ 230,011</u>
Liabilities and Fund Balances	
Liabilities:	
Accounts Payable and Accrued Expenses	\$ 7,569
Sheriff's Pension Payable	<u>5,796</u>
Total Liabilities	<u>13,365</u>
Fund Balances:	
Unreserved, Undesignated	<u>216,646</u>
Total Fund Balances	<u>216,646</u>
Total Liabilities and Fund Balances	<u>\$ 230,011</u>

See accompanying notes and accountant's review report.

**Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana**
Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Assets
For the Year Ended December 31, 2008

Exhibit D

Total Fund Balance, Governmental Fund, Statement C	\$	216,646
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Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation		496,753
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Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds:

Current (Short-Term) Capital Lease Obligations		(20,046)
Non-Current (Long-Term) Capital Lease Obligations		<u>-</u>

Net Assets of Governmental Activities, Statement A	\$	<u>693,353</u>
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See accompanying notes and accountant's review report.

**Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana**

Exhibit E

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2008

	<u>General Fund</u>
Revenues:	
Ad Valorem Taxes	\$ 155,321
User Fee	57,718
State Revenue Sharing	2,834
Fire Insurance Premium Rebate	16,934
Grant Revenue	11,185
Interest Income	<u>1,397</u>
Total Revenues	245,389
Expenditures:	
Bad Debt Expense	7,766
Bank Charges	242
Collection Fees	7,373
Firefighting Supplies	4,299
Insurance	17,385
Miscellaneous	1,071
Office Expenses	383
Professional Fees	3,905
Repairs and Maintenance	459
Sheriff's Pension Fund	5,795
Supplies & Small Equipment	3,247
Telephone & Utilities	6,389
Uniforms	403
Vehicle Expenses	12,039
Capital Outlay	55,096
Debt Service:	
Principal	77,680
Interest	<u>1,461</u>
Total Expenditures	<u>204,993</u>
Excess of Revenues over Expenditures	40,396
Fund Balance - Beginning of the Year	<u>176,250</u>
Fund Balance - End of the Year	<u>\$ 216,646</u>

See accompanying notes and accountant's review report.

**Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana**

Exhibit F

**Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended December 31, 2008**

Net Change in Fund Balance, Governmental Fund, Statement E	\$	40,396
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay		55,096
Depreciation Expense		(42,266)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds because:

Debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments:

Proceeds		-
Repayments		<u>77,680</u>

Change in Net Assets of Governmental Activities, Statement B	\$	<u>130,906</u>
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See accompanying notes and accountant's review report.

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Notes to Financial Statements
For The Year Ended December 31, 2008

Introduction

Fire Protection District No. 9 of Livingston Parish (the "District") was created by resolution of the Livingston Parish Government under the authority of Louisiana Revised Statutes 40:1492-1505 for the purpose of purchasing fire equipment and providing fire protection for the people of District No. 9 of Livingston Parish. The District is governed by a board of commissioners consisting of five members appointed by the Livingston Parish Government. Members serve staggered five-year terms and receive no compensation for their services. The district has no employees.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a component unit of the Livingston Parish Government because the Livingston Parish Government appoints all of the district board members and has the ability to impose its will on the board. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

1. Summary of Significant Accounting Policies

A. Governmental-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District's only fund, the general fund, is classified as a governmental type activity.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. All individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements. The District has no proprietary funds.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Notes to Financial Statements (Continued)
For The Year Ended December 31, 2008

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with, or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The District has no business-type activities or enterprise funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Cash and Cash Equivalents

Cash includes amounts in demand deposits. Amounts in time deposits and those investments with original maturities of 90 days or less (if any) are considered to be cash equivalents. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

D. Inventories and Prepaid Items

The District utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The District did not record any inventory at December 31, 2008, as the amount is not material. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The District did not record any prepaid items at December 31, 2008.

**Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana**

Notes to Financial Statements (Continued)
For The Year Ended December 31, 2008

E. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings	40 Years
Vehicles	15 Years
Equipment	5 Years
Furniture & Fixtures	5 Years

F. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activity statement of net assets.

In the funds financial statements, the face amount of any debt issued is reported as other financing sources. Expenditures for principal and interest payments for long-term obligations are recognized in the general fund when paid.

G. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. At December 31, 2008, the District did not have any reserved or designated fund balances.

H. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the District, which are either unusual in nature or infrequent in occurrence.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Notes to Financial Statements (Continued)
For The Year Ended December 31, 2008

2. Budgets

The District ordinarily adopts a budget for the General Fund on the modified accrual basis each year.

For the year ended December 31, 2008, the District did not adopt an operating budget.

3. Cash, Cash Equivalents, and Investments

At December 31, 2008, the District has cash and cash equivalents (book balances) totaling \$11,846 as follows:

Demand Deposits	\$ <u>11,846</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2008, the District has \$11,846 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance.

4. Levied Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District during the year and are billed to taxpayers and become due in November. Billed taxes become delinquent on December 31st of each year. Revenues from ad valorem taxes are budgeted in the year billed and are recognized as revenue when billed. The Livingston Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year.

For 2008, the District levied 10.38 mills for a total tax levy of \$155,321. An allowance for uncollectible property taxes was recorded at 5.0% of the balance due in the amount of \$7,766.

An annual service charge of \$32 is assessed to persons owning residential or commercial structures whether occupied or unoccupied, located wholly or partly within the boundaries of the District. For 2008, the District had a total service charge levy of \$57,718.

Fire Protection District No. 9 of Livingston Parish

Maurepas, Louisiana

Notes to Financial Statements (Continued)

For The Year Ended December 31, 2008

5. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2008 are as follows:

	<u>Balance</u> <u>12/31/07</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12/31/08</u>
Capital Assets Not Depreciated:				
Land	\$ 70,000	\$ -	\$ -	\$ 70,000
Total Capital Assets Not Depreciated	70,000	-	-	70,000
Capital Assets Being Depreciated:				
Buildings	235,330	-	-	235,330
Equipment	61,370	47,296	-	108,666
Vehicles	427,032	7,800	-	434,832
Total Capital Assets Being Depreciated	723,732	55,096	-	778,828
Less Accumulated Depreciation:				
Buildings	106,124	5,787	-	111,911
Equipment	14,989	15,867	-	30,856
Vehicles	188,696	20,612	-	209,308
Total Accumulated Depreciation	309,809	42,266	-	352,075
Total Capital Assets Being Depreciated, Net	413,923	12,830	-	426,753
Totals	<u>\$ 483,923</u>	<u>\$ 12,830</u>	<u>\$ -</u>	<u>\$ 496,753</u>

6. Long-Term Obligations

The following is a summary of debt transactions for the District for the year ended December 31, 2008:

<u>Type of Debt</u>	<u>Balance at</u> <u>January 1,</u> <u>2008</u>	<u>Leases or</u> <u>Bonds Issued</u>	<u>Certificates</u> <u>and Other</u> <u>Redemptions</u>	<u>Balance at</u> <u>December 31,</u> <u>2008</u>
Capital Lease Obligations	\$ 57,193	\$ -	\$ 37,147	\$ 20,046
Line of Credit	40,533	-	40,533	-
	<u>\$ 97,726</u>	<u>\$ -</u>	<u>\$ 77,680</u>	<u>\$ 20,046</u>

Fire Protection District No. 9 of Livingston Parish

Maurepas, Louisiana

Notes to Financial Statements (Continued)

For The Year Ended December 31, 2008

Long-term debt at December 31, 2008 is comprised of the following:

Capital Lease Obligation:

\$100,000.00 Capital Lease Obligation payable to Hancock Bank dated 02/19/04; Due in 5 annual installments of \$22,368.14 through 02/19/09; With interest at 3.78% (Payable from a pledge of the excess revenues of the General Fund).

\$ 20,046

\$29,796.00 Capital Lease Obligation payable to Ford Credit dated 11/30/06; Due in 2 annual installments of \$15,754.43 through 04/15/08; With interest at 6.60% (Payable from a pledge of the excess revenues of the General Fund).

\$ -

Line of Credit

\$80,000.00 Line of Credit payable to Regions Bank dated 02/14/04; Due in monthly installments; With interest at variable rates (Payable from a pledge of the excess revenues of the General Fund).

\$ -

The annual requirements to amortize all debt outstanding at December 31, 2008, including interest payments of \$2,592 are as follows:

Year Ended December 31,	\$100,000 Capital Lease	\$27,960 Capital Lease	\$80,000 Line of Credit	Total
2009	\$ 22,638	\$ -	\$ -	\$ 22,638
	22,638	-	-	22,638
Less: Interest Portion	2,592	-	-	2,592
	<u>\$ 20,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,046</u>

7. Compensated Absences

The District does not have employees that accumulate or vest benefits.

8. Litigation and Claims / Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District attempts to minimize risk from significant losses through the purchase of commercial insurance.

9. Related Party Transactions

There were no related party transactions.

Other Supplemental Information

Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
HAMMOND, LA

John N. Durnin, CPA
Dennis E. James, CPA
Lyle E. Lambert, CPA

Member
American Institute of CPAs
Society of Louisiana CPAs

August 4, 2009

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Commissioners
Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Fire Protection District No. 9 of Livingston Parish and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2008, included in the accompanying *Louisiana Attestation Questionnaire*. The Fire Protection District No. 9 of Livingston Parish's management is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested of for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (public bid law).

State law requires that the acquisition of items / equipment over \$20,000 be publically bid prior to purchase. During the year, the District purchased 8 sets of breathing apparatus and 10 sets of "bunker gear" for a combined total cost of \$44,610. Per conversation with board members and staff of the District, we could find no evidence that this equipment was publically bid. We recommend that quotes from several vendors be obtained prior to purchasing this type of equipment in the future. We also recommend that the District bid equipment purchases out if the total cost is anticipated to exceed \$20,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list, including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The District did not have any employees during the year ended December 31, 2008.

Board of Commissioners
Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The District did not have any employees during the year ended December 31, 2008.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

A budget was not adopted for the year ended December 31, 2008.

6. Trace the budget adoption and amendments to the minute book.

A budget was not adopted for the year ended December 31, 2008.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

A budget was not adopted for the year ended December 31, 2008.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- a. Trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that in two transactions, both for payments of bookkeeping fees, no invoice was provided by the bookkeeper to the District. We recommend that internal control procedures be strengthened by requiring invoices to be provided for all expenditures prior to payment.

- b. Determine if payments were properly coded to the correct fund and general ledger account.

All of the payments tested were properly coded to the correct fund and general ledger account.

- c. Determine whether payments received approval from proper authorities.

None of the six disbursements selected indicated the written approval of an authorized check signer prior to the preparation of the check. We recommend that internal control procedures be developed to require that the authorized check signer signify their approval of each expenditure by initialing the face of each paid invoice.

Board of Commissioners
Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Per discussions with the Board of Commissioners and staff of the District, we determined that agendas for meetings were not posed or advertised as required by state law. In addition, we were provided handwritten minutes for only six board meetings held during 2008.

We recommend that the requirements of the state open meetings law be reviewed by the Board. We also recommend that the agendas for board meetings be publically advertised and that detailed minutes be kept for each meeting.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposit which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The District did not have any employees during the year ended December 31, 2008.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Fire Protection District No. 9 of Livingston Parish, the Louisiana Legislative Auditor, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Respectfully submitted,

Durmin & James, CPAs

Durmin & James, CPAs
(A Professional Corporation)

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government Entities)
July 20, 2009 (Date Transmitted)

Durnin & James, CPAs
(A Professional Corporation)
Post Office Drawer 369
Hammond, LA 70441-0369

In connection with your review of our financial statements as of December 31, 2008, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of July 20, 2009.

PUBLIC BID LAW

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

air packs

Yes [] No [☒]

CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No []

BUDGETING

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

no budget adopted

Yes [] No [☒]

ACCOUNTING AND REPORTING

due to no board

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No [☐]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No [☐]

MEETINGS

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

only 2 board members present

Yes [☐] No [☒]

DEBT

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No [☐]

ADVANCES AND BONUSES

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No [☐]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Eric Edwards, President

Date

Samantha Breaud

John Marston, Chief

07-20-2009

Date

Wayne Gate

7-20-09

Date

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Corrective Action Plan for Current Year Findings and Questioned Costs
For the Year Ended December 31, 2008

<u>Ref.#</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
08-01	Violation of Public Bid Law	Publically bid all purchases over \$20,000	Eric Edwards	December 31, 2009
08-02	Compliance with State Budgeting Laws	Adopt an original budget and any required amendments	Eric Edwards	December 31, 2009
08-03	No Invoices for Expenses	Require invoices be provided from vendors / contractors for all cash disbursements	Eric Edwards	December 31, 2009
08-04	Approval of Invoices	Require written approval of invoices prior to payment	Eric Edwards	December 31, 2009
08-05	Violation of State Audit Laws	Follow all applicable laws related to timely submission of audit report	Eric Edwards	December 31, 2009

Note: This schedule has been prepared by the management of the Fire Protection District No. 9 of Livingston Parish.

Fire Protection District No. 9 of Livingston Parish
Maurepas, Louisiana
Corrective Action Plan
For the Year Ended December 31, 2008

Ref.#	Fiscal Year Findings Initially Occurred	Description of Findings	Corrective Action Taken	Plan Corrective Action -	
				Partial Corrective Action Taken	
LLA #1	June 30, 2008	Open Meeting Laws	No		Notice of meetings not publically posted and minutes not kept for all meetings held during the year
LLA #2	June 30, 2008	Failure to Issue IRS Form 1099	No		Form 1099 not provided to the contracted bookkeeper for the year ended December 31, 2008

Note: This schedule has been prepared by the management of the Fire Protection District No. 9 of Livingston Parish.